

**CERTIFICATE**

2019

To the Clerk of Phillips County, State of Kansas

We, the undersigned, officers of

**Logan Fire District**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
as the maximum expenditures for the various funds for the year 2019; and  
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations for the 2019 Budget.

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			Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
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Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
<b>Fund</b>	<b>K.S.A.</b>				
General	19-3626	6	165,289	77,696	4776
<b>Totals</b>		xxxxxxx	165,289	77,696	
Budget Summary		7	Resolution required? Vote publication required?		No
Neighborhood Revitalization Rebate		8			

77692.69

Assisted by:  
Mapes & Miller LLP  
  
Address:  
PO Box 266  
Phillipsburg, KS 67661  
  
Email:

Final Assessed Valuation:	County Clerk's Use Only
Phillips County	6222,249
Norton County	4761,004
Rooks County	5284,060
0	
0	16,267,313
Total Assessed Valuation	0
	November 1, 2018 Valuation

*Gary Becker*

*Terry Gottschalk*

*Jim H*

Attest: Oct 11 2018

*Linda McDougal*

County Clerk

Governing Body

CPA Summary  
See Summary of Significant Assumptions. No assurance is provided.

**Computation to Determine Limit for 2019**

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 75,466
2. Debt service levy in 2018 budget	- \$ 0
3. Tax levy excluding debt service	\$ 75,466

**2018 Valuation Information for Valuation Adjustments**

4. New improvements for 2018:	+	14,293	
5. Increase in personal property for 2018:			
5a. Personal property 2018	+	4,421,048	
5b. Personal property 2017	-	4,293,614	
5c. Increase in personal property (5a minus 5b)	+	127,434	
		(Use Only if > 0)	
6. Valuation of property that has changed in use during 2018:		11,643	
7. Total valuation adjustment (sum of 4, 5c, 6)		153,370	
8. Total estimated valuation July, 1, 2018		16,376,796	
9. Total valuation less valuation adjustment (8 minus 7)		16,223,426	
10. Factor for increase (7 divided by 9)		0.00945	
11. Amount of increase (10 times 3)	+	\$ 713	
12. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$	76,179	
13. Debt service levy in this 2019 budget			
14. 2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		76,179	
15. Consumer Price Index for all urban consumers for calendar year 2017		0.0201	
16. Consumer Price Index adjustment (3 times 15)	\$	1,517	
17. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$	77,696	

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

See Summary of Significant Assumptions. No assurance is provided.

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2018 Budgeted Funds	Tax Levy Amount in 2018 Budget	Allocation for Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	75,466	1,696	64	1,095	72	20
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	75,466	1,696	64	1,095	72	20

County Treas Motor Vehicle Estimate

1,696

County Treas Recreational Vehicle Estimate

64

County Treas 16/20M Vehicle Estimate

1,095

County Treas Commercial Vehicle Tax Estimate

72

County Treas Watercraft Tax Estimate

20

MVT Factor 0.02247

RVT Factor 0.00085

16/20M Factor 0.01451

Comm Veh Factor 0.00095

Watercraft Factor 0.00027

See Summary of Significant Assumptions. No assurance is provided.

2019

Logan Fire District  
Phillips County

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2017</b>	<b>Current Amount for 2018</b>	<b>Proposed Amount for 2019</b>	<b>Transfers Authorized by Statute</b>
NONE					
<b>Totals</b>		0	0	0	
<b>Adjustments*</b>					
<b>Adjusted Totals</b>		0	0	0	

\*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

See Summary of Significant Assumptions. No assurance is provided.



## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
NONE										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
<b>Total</b>				<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2018	Payments Due 2018	Payments Due 2019
				<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	162,812	126,906	78,282
Receipts:			
Ad Valorem Tax	68,058	75,466	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	2,122	2,015	1,696
Recreational Vehicle Tax	63	72	64
16/20M Vehicle Tax	809	1,134	1,095
Commercial Vehicle Tax	74	105	72
Watercraft Tax	24	26	20
LAVTR			0
Reimbursed Income	11,226	6,000	6,000
Grant Income			
Sale of Equipment			
In Lieu of Taxes (IRB)			
Interest on Idle Funds	511	600	675
Neighborhood Revitalization Rebate		-50	-42
Miscellaneous		500	500
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>82,887</b>	<b>85,868</b>	<b>10,080</b>
<b>Resources Available:</b>	<b>245,699</b>	<b>212,774</b>	<b>88,362</b>
Expenditures:			
Safety	33,000	48,492	50,000
Equipment	74,795	75,000	100,530
Contractual	6,494	7,500	11,259
Purchase of Lot	3,596		
Cash Forward (2019 column)			
Miscellaneous	908	3,500	3,500
Does misc. exceed 10% Total Expenditure			
<b>Total Expenditures</b>	<b>118,793</b>	<b>134,492</b>	<b>165,289</b>
Unencumbered Cash Balance Dec 31	126,906	78,282	xxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	160,330	160,330	165,289
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			165,289
Tax Required			76,927
Delinquent Comp Rate: 1.0%			769
Amount of 2018 Ad Valorem Tax			77,696

**CPA Summary**

See Summary of Significant Assumptions. No assurance is provided.

# NOTICE OF BUDGET HEARING

State of Kansas  
Special District  
2019

The governing body of  
**Logan Fire District**  
Phillips County

will meet on at at City Clerk's Office for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.  
Detailed budget information is available at City Clerk's Office and will be available at this hearing.

## SUPPORTING COUNTIES

Phillips County (home county) Norton County, Rooks County

## BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits  
of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2017		Current Year Estimate for 2018		Proposed Budget Year for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	118,793	5.334	134,492	4.935	165,289	77,696	4.744
Totals	118,793	5.334	134,492	4.935	165,289	77,696	4.744
Less: Transfers	0		0		0		
Net Expenditures	118,793		134,492		165,289		
Total Tax Levied	68,731		75,466		xxxxxxxxxxxxxx		
Assessed Valuation:	12,883,414		15,291,269		16,376,796		

### Outstanding Indebtedness,

Jan 1,	2016	2017	2018
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills.

Charlene Hildebrand  
Secretary/Treasurer

Page No. 7

See Summary of Significant Assumptions. No assurance is provided.

Logan Fire District

2019

**2019 Neighborhood Revitalization Rebate**

Budgeted Funds for 2019	2018 Ad Valorem before Rebate**	2018 Mil Rate before Rebate	Estimate 2019 NR Rebate
General	75,466	4.608	42
Debt Service			0
			0
			0
			0
			0
TOTAL	75,466	4.608	42

2018 July 1 Valuation: 16,376,796

Valuation Factor: 16,376.796

Neighborhood Revitalization Subj to Rebate: 9,149

Neighborhood Revitalization factor: 9.149

\*\*This information comes from the 2019 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

See Summary of Significant Assumptions. No assurance is provided.



## Logan Fire District

### Summary of Significant Assumptions Year Ending December 31, 2019

#### Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of management's knowledge and belief, the District's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects Management's judgment as of July 12, 2018, the date of this projection, of the expected conditions if the hypothetical assumptions occur. There will usually be differences between projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. This summary of assumptions is not all-inclusive and the budget is based on circumstances and conditions existing at the time it was prepared.

#### Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

##### Receipts –

- a. Budgeted property tax revenues for 2019 are based on estimates provided by the County Treasurers, and the property evaluation provided by the County Clerks.
- b. Other 2019 budgeted receipts are deemed to be similar to prior years with increases anticipated.

##### Expenditures –

- a. Other 2019 budgeted expenditures are deemed to be similar to prior years with increases anticipated.
- b. No major projects are anticipated for 2019 at this time.
- c. There will not be any catastrophic events or circumstances beyond the District's control that would affect the above assumptions.

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Charlene Hildebrand  
Secretary/Treasurer